



TIME LIMITATIONS ON THE FILING OF PETITIONS FOR APPEAL OF ACTIONS PRIOR TO JANUARY 1, 2008

TYPE OF TAX

APPEAL TO BOARD OF APPEALS

APPEAL TO BOARD OF FINANCE & REVENUE

APPEAL TO COMMONWEALTH COURT

Sales and Use (State and Local)	Within 30 days of assessment mailing date.
Liquid Fuels and Fuels	Within 90 days from determination mailing date.
Malt Beverage	Within 90 days from assessment mailing date.
Public Transportation Assistance Fund	Within 30 days of assessment mailing date.

Within 60 days of mailing date of Board decision.

Cigarette Corporation	Within 90 days from settlement mailing date.
Motor Carrier	Within 90 days from determination mailing date.
Personal Income and Employer Withholding:	
Regular	Within 90 days from assessment mailing date.
Jeopardy	Within 10 days from assessment mailing date.
Property Tax/Rent Rebate	Within 90 days from action.
Realty Transfer	Within 90 days from determination mailing date.

Within 90 days of mailing date of Board decision. (Property Tax/Rent Rebate within 90 days of receipt of Board decision.)

Within 30 days of mailing date of Board of Finance and Revenue's decision.

Sales Tax Bond	Five days after receipt of notice.
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Inheritance Tax	Within 60 days from receipt of appraisal.
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To Orphans Court within 60 days of receipt of Board decision.

Within 30 days of Orphans Court decision.

ADDRESSES

Online Petition Center
www.boardofappeals.state.pa.us
 or
 Visit the Department's Web site
www.revenue.state.pa.us

PA DEPARTMENT OF REVENUE
 BOARD OF APPEALS
 PO BOX 281021
 HARRISBURG PA 17128-1021
 TELEPHONE (717) 783-3664

COMMONWEALTH OF PENNSYLVANIA
 BOARD OF FINANCE AND REVENUE
 1101 SOUTH FRONT STREET SUITE 400
 HARRISBURG PA 17104-2539
 TELEPHONE (717) 787-2974

COMMONWEALTH COURT OF PA
 IRVIS OFFICE BUILDING
 ROOM 604
 HARRISBURG PA 17120
 TELEPHONE (717) 255-1650